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SERIES I No. 26

OFFICIAL GOVERNMENT OF GOA GAZETTE



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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(30/2017-Rate)/2451

In exercise of the powers conferred by sub-section (1) of section 11 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government Notification No. 38/1/2017-Fin(R&C)(12/2017-Rate) dated 30th June, 2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30th June, 2017, namely:—

In the said notification, in the Table, after serial number 9A and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (land-locked countries).	Nil	Nil".

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 28th September, 2017.

Notification

38/1/2017-Fin(R&C)(18)/2452

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Goa Goods and Services Tax (Seventh Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 15th day of September, 2017.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules), in rule 3—

(i) after sub-rule (3), the following sub-rule shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the

Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.”;

(ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

3. In the principal rules, with effect from the 1st day of July, 2017, in rule 96A, in sub-rule (5), for the word “Board”, the word “Commissioner” shall be substituted;

4. In the principal rules, after rule 120, the following rule shall be inserted, namely:—

“120A. Every registered person who has submitted a declaration electronically in FORM GST TRAN-1 within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in FORM GST TRAN-1 electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”;

5. In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:—

“(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.”;

6. In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely:—

“Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the

e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation.— For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated 15-09-2017 published in the Gazette vide number G.S.R. 1158(E).;

7. In the principal rules, with effect from the 1st day of July, 2017, in “FORM GST TRAN-1”,

(i) in Serial No. 5(a), in the heading, for the words, figures and brackets “and Section 140(4)(a)”, the words, figures, brackets and letter “, Section 140 (4) (a) and Section 140(9)” shall be substituted;

(ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted;

(iii) after the words “Designation/Status”, the following shall be inserted, namely:—

“Instructions:

(1) Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5(a).

(2) Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRAN 3 besides availing credit in table 7A under the heading “inputs.”;

8. In the principal rules, with effect from the 1st day of July, 2017, in “FORM GSTR-4”, in

Serial No. 8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;

9. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “FORM GST EWB-01”, after Note 4, the following Note shall be inserted, namely:—

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 28th September, 2017.

Corrigendum

38/1/2017-Fin(R&C)(13/2017-Rate)(Corri.)/
/2453

Read: Government Notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated 30-06-2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30-06-2017.

In the Government Notification No. 38/1/2017-Fin(R&C)(13/2017-Rate) dated 30-06-2017, published in the Official Gazette, Series I No. 13, Extraordinary No. 3 dated 30-06-2017,

at page 829, in the Table against serial number 2, in column (2), for—

(2)

“Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”,

read

(2)

“Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.

Explanation.— “Legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.”.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 28th September, 2017.

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